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least one oil (A'') having a viscosity greater than 30 mPa•s and not more than 100 mPa•s measured with a Höppler falling sphere viscosimeter at 20°C (method DGF C-IV 7).--

--5. (amended) Tissue paper according to claim 1, characterized in that the oil component (A) comprises at least one liquid oil (A'') selected from glycerides, glyceride-based natural oils and hydrocarbon based oils.--

--6. (amended) Tissue paper according to claim 1, characterized in that the oil component (A) comprises a mixture of at least one liquid oil (A') selected from symmetric or asymmetric dialk(en)ylethers having from 12 to 24 C atoms and linear or branched dialk(en)ylcarbonates derived from C 6 to 22 fatty alcohols and at least one liquid oil (A'') selected from glycerides, natural oils and hydrocarbon based oils.--

characterized in that the non-ionic surfactant (B) comprises a liquid polyol polyester wherein a polyhydric alcohol having at least two hydroxy groups is esterified with at least one acid having from 6 to 30 carbon atoms.--

^{--9. (}amended) Tissue paper according to claim 1, characterized in the location further comprises a liquid ester of a sugar alcohol or anhydride thereof as coemulsifier.--

--10. (amended) Tissue paper according to claim 1, characterized in that the composition contains more than 0.5, but less than 5 weight? wax.--

--11. (amended) Tissue paper according to claim 1, characterized in that the numectant is glycerol.--